

## ABSTRACT

The present invention discloses a coder and a coding method that raise the possibility of improving the compression ratio of multivalued image data in which one pixel consists of a plurality of bits and are accordingly effective to increase the amount of image that is stored in a recording medium with a certain capacity. The coder according to the present invention includes an obtaining unit for obtaining a predetermined amount of image data in which one pixel consists of a plurality of bits, a developing unit for developing on the virtual plane each piece of the bit data in the obtained image data, and a coding unit for performing the entropy coding on the developed bit data.